III-Q Operating File Reporting

The primary function of the Operating File is to accumulate detailed financial information. All budget, expenditure, encumbrance, obligation, revenue and planning transactions are posted at the lowest level of detail provided in the classification structure based on agency tables.

File Information

Operating File (Q) reports have the same report periods as other reports, current month (CM), prior month (PM), and prior year (PY). An additional report period, Fiscal Month (FM), is also available for most Operating File reports. FM accounting activity is maintained in the Operating File by fiscal month (FM01-13) for the fiscal year. This gives agencies the ability to request a Q report for a specific month at any time during the fiscal year, even if the prior month is already closed.

The chart on the next page identifies the source of data that determines the control key for the Operating File. Not all elements listed in the control key are used by each agency. Detailed descriptions and illustrations of the Operating File reports are included on the following pages.

OPERATING FILE KEY

NAME	SOURCE
Organization	Name/Password
General Ledger Account Number	TC
Direct/Indirect Indicator	TC
Index	Coded
Section	Index Table look-up
Sub-Section	Index Table look-up
Unit	Index Table look-up
Sub-Unit	Index Table look-up
Sub-Sub-Unit	Index Table look-up
Location	Coded, PCA or IC Table look-up*
Fund	Coded or PCA Table look-up*
Fund Source	Coded or PCA Table look-up*
Method	Coded or PCA Table look-up*
Fund Detail	Coded or PCA Table look-up*
Appropriation Symbol Number	Coded or PCA Table look-up*
Program	PCA Table look-up
Element	PCA Table look-up
Component	PCA Table look-up
Task	PCA Table look-up
Character	AS Table look-up
Reference	AS Table look-up
Sequence	AS Table look-up
PCA Level 1	PCA Table look-up
PCA Number	Coded
PCA Type	PCA Table look-up
PCA Activity	Coded
Project Type	PC Table look-up
Project Number	Coded, PCA or IC Table look-up*
Work Phase	Coded, PCA or IC Table look-up*
Category	Reverse look up from Object Detail
Object	Reverse look up from Object Detail
Object Detail	Coded
Agency Object	Coded
Enactment Year	AS Table look-up
Source	Coded
Agency Source	Coded
Funding Fiscal Year	Coded
Transaction Year	System assigned
Multipurpose Code	Coded
CFIS General Ledger Account	TC

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*   Sequence listed is the order that information is selected for placement in the History File.
      This also determines which value is used for posting to the Operating File.

EXHIBIT III-Q33 (Continued)

```
CSTARQ33 9990 (DEST: AA SPEC) CM, ,0,0,3,0,    ,    ,    ,         ,           ,        ,      ********** RUN:03/27/06 TIME:06.27
FISCAL MONTH:  08  FEBRUARY        ***************** 3(OBJDTL)*****************************
                                            DEPARTMENT OF AIR QUALITY
                             PLAN OF FINANCIAL ADJUSTMENT WORKSHEET BY FEDERAL CATALOG NUMBER
                                            AS OF 03/27/06
******************************************************************************************************************************  PAGE    1



ACCOUNTS TO BE CHARGED
   FEDERAL
   CATALOG  SCO                              OBJECT
   NUMBER   PROJECT PROJECT WP  CATEGORY  OBJECT  DETAIL     AMOUNT
   -------- ------- ------- --  --------  ------  ------  ------------------
   12113    051     DODR11  00  1         01      003           915.35
                                          03      103            54.11
                                                  105             0.39
                                                  106           145.93
                                                  134           120.37
                                                  135             0.73
                                                  137            12.66

  *TOTAL CATEGORY 1                                          1,249.54

                                9         91      912           948.49
                                                  912             4.99

   *TOTAL CATEGORY 9                                           953.48

                                1         01      003         5,850.63
                                          03      103           346.12
                                                  104            52.30
                                                  105           454.22
                                                  106           932.71
                                                  134           187.04
                                                  135             1.13
                                                  136             7.59
                                                  137            80.94

   *TOTAL CATEGORY 1                                         7,912.68

                                3         26      418           919.98

   *TOTAL CATEGORY 3                                           919.98

                                1         01      003         6,267.93
```

EXHIBIT III-Q34

REPORT NAME:	**Report of Expenditures of Federal Funds**	REPORT NO: **CSTARQ34**
PURPOSE:	Provides a summary of Operating File records for Fund 0890 or any fund with UCM Fund Source **F**. This report is used as the Report of Expenditures of Federal Funds (year-end Report No. 13) when ordered with Fund (**F**)=0.	
DESCRIPTION:	Lists year to date expenditures and encumbrances by CFDA, ARRA, SCO Project, and Project Number.	

REPORT REQUEST OPTIONS:

Report Period:

FM: PY
P: Not Applicable

Level of Detail:

Index (I)	Program (P)	Object/Source (O/S)	Fund (F)
Not Applicable	Not Applicable	Not Applicable	0-Report 13
			1-Project/WP

Fund Selection: Not Applicable.

GLAN Selection: Not Applicable.

Additional Report Selection Options: Not applicable.

Destination Options: All available output media.

E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:

Report Period FM: PY only
Level of Detail: All options available

FINANCIAL ELEMENTS:

Expenditures: GL=9000.

Encumbrances: GL=6150, 6151, 6152.

Total: Calculated as the sum of Expenditures and Encumbrances.

EXHIBIT III-Q34 (Continued)

REPORT NAME: **Report of Expenditures of Federal Funds**	REPORT NO: **CSTARQ34**

SPECIAL NOTES:

The report total should agree with the expenditures reflected on the Pre-closing Trial Balance (G02) for the Fund.

The report includes Start of Year Encumbrances (GL 6152). Therefore the report does not tie to other Q reports such as the Q18 or Q19, since these reports do not include Start of Year Encumbrances.

The report will differentiate ARRA funded CFDAs. If a CFDA has both ARRA and non-ARRA components, the ARRA portion will be separately identified. This report detects ARRA by inspecting the SCO Project Number. If the SCO Project Number starts with a 6, the amount is classified as ARRA.

The report is only available between July 1 and the day the agency requests to run the Year-end Close process.

Reports ordered at Level of Detail – Fund (F) = 0 will be populated with information from the Catalog of Federal Domestic Assistance Descriptor Tabel (D39). Reports ordered at Level of Detail – Fund (F) = 1 will be populated with information from the Project Control Table.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Fund	None	Yes	Yes
Non-ARRA (not 6XX) or ARRA (6XX)	Level of Detail: F	No	Yes
CFDA (Catalog of Federal Domestic Assistance)	None	No	Yes
SCO Project	None	No	No
Project Number	Level of Detail: F	No	No
Funding Fiscal Year	None	No	No

EXHIBIT III-Q34 (Continued)

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CSTARQ34 9990 (DEST: A1 CTP2) PY, ,0,0,0,0,    ,    ,    ,        ,        ,        ,          ********** RUN:04/06/11 TIME:06.00
 PRIOR FISCAL YEAR:  2009          ************************* 0(NOFUND)********************
                                         DEPARTMENT OF AIR QUALITY (9990)
                                      REPORT OF EXPENDITURES OF FEDERAL FUNDS                         REPORT NUMBER 13
                                                 AS OF 06/30/10
 **************************************************************************************************************************** PAGE    1
 FUND:  0890  FEDERAL TRUST FUND
 ****************************************************************************************************************************
    CFDA                          DESCRIPTION                    EXPENDITURES          ENCUMBRANCES             TOTAL
   ------       --------------------------------------------    --------------------   --------------------   --------------------
 12.607       COMMUNITY ECONOMIC ADJUSTMENT ASSISTANCE FOR ESTAB        249,439.64                   0.00            249,439.64
 84.394       STATE FISCAL STABILIZATION FUND (SFSF) -  EDUCATIO     2,140,997,114.00               0.00        2,140,997,114.00
 84.397       STATE FISCAL STABILIZATION FUND (SFSF) - GOVERNMEN       726,795,000.00               0.00          726,795,000.00
 94.003       STATE COMMISSIONS                                        1,366,257.55                  0.00          1,366,257.55
 94.006       AMERICORPS                                              23,558,996.24                  0.00         23,558,996.24

 *TOTAL FUND 0890 NON-ARRA                                         2,892,966,807.43                  0.00      2,892,966,807.43

 *TOTAL FUND 0890                                                  2,892,966,807.43                  0.00      2,892,966,807.43

 *TOTAL FEDERAL FUNDS                                              2,892,966,807.43                  0.00      2,892,966,807.43


 I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED
 ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1 DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

 SUBSCRIBED AND EXECUTED THIS _____ DAY OF _____, 2010 AT SACRAMENTO_____, CALIFORNIA.



                              _____
                              SIGNATURE OF OFFICER

                                  JANE DOE
                              _____
                              NAME OF OFFICER

                              ACCOUNTING ADMINSTRATOR I
                              _____
                              TITLE OF OFFICER
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